

PROPERTY TAX APPEAL BOARD'S AMENDED DECISION

APPELLANT: Larry and Lois Bearman
DOCKET NO.: 05-00475.001-R-1
PARCEL NO.: 07-08-04-405-016

The parties of record before the Property Tax Appeal Board are Larry and Lois Bearman, the appellants, and the Lee County Board of Review.

The subject property consists of two lots totaling 21,100 square feet of land area, but which have one assigned parcel identification number. One of the two lots has been improved with a split level style frame and masonry dwelling, built in 1974. The dwelling contains 2,592 square feet of living area and features central air-conditioning. The property is located in Dixon, Dixon Township, Lee County, Illinois.

In their residential appeal petition, the appellants disputed both the land assessment and the improvement assessment of the subject property. The appellants claimed unequal treatment in the assessment process and provided four comparables with land sizes and land assessments along with a map depicting the location of the subject and comparable parcels, along with color photographs, and arguments. The appeal documentation also referenced a pending Docket Number 04-00325.001-R-1. However, the records of the Property Tax Appeal Board reveal that Docket Number 04-00325.001-R-1 was withdrawn by the appellants and due to that withdrawal, the case was closed without a determination of the correct assessment of the subject residential property.

In support of the land inequity argument, the appellants submitted land assessment information on four comparable properties located "across the street" from the subject. According to their grid, the comparable lots range in size from 10,200 to 13,734 square feet of land area and have land assessments ranging from \$3,000 to \$3,529 or from \$0.26 to \$0.30

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lee County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	7,210
IMPR.:	\$	26,265
TOTAL:	\$	33,475

Subject only to the State multiplier as applicable.

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per square foot of land area. The subject has a land assessment of \$7,210 or \$0.34 per square foot of land area.

In support of their overvaluation of the improvement argument, the appellants argued this appeal was based upon an unjustified township multiplier for the four Woessner Subdivisions. Appellants wrote that three-year property sales values as compared to before sale multiplier adjusted assessment values have indicated an over assessment of properties in Woessner Subdivisions. Appellants contend that due to a negative trend in assessed value after sale, the 2005 Dixon Township multiplier of 1.03 is being appealed. In support of these contentions, appellants submitted a three-page grid purporting to depict representative property sales which occurred in the subdivisions from 2002 through 2004 where 10% of the monitored properties were sold. Appellants assert that the sale data does not support application of the township multiplier. In conclusion, appellants contend the subject improvement should be reduced to \$25,500 to reflect removal of the multiplier.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$33,475 was disclosed. To rebut the appellants' evidence, the board of review noted errors in the land area square footages provided by appellants. Data from the board of review reflects the land comparables suggested by appellants range in size from 10,200 to 14,400 square feet of land area and have assessments ranging from \$0.25 to \$0.30 per square foot of land area. Similarly, the subject two parcels contain a total of 21,200 square feet of land area and have been assessed at \$0.34 per square foot of land area. In addition, the board of review submitted a chart of all lots in the subject's subdivision which reflects a range of land assessments from \$0.25 to \$0.92 per square foot of land area for lots which range in size from 6,669 to 27,160 square feet of land area. The board of review notes the median land assessment in the subdivision is \$0.64 per square foot of land area.

In response to the appellants' argument regarding the multiplier, the board of review noted that a 2004 sales ratio study and the three-year average sales ratio from the township were analyzed to arrive at the township multiplier. Further data and argument were set forth by the board of review to support the appropriateness of the township multiplier. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellants' basis for this land assessment appeal was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

Regarding the land inequity contention, the Board finds the board of review submitted land assessment data and size data for each parcel in Woesner's Subdivision. These comparables had land assessments ranging from \$0.25 to \$0.92 per square foot of land area. The subject's land assessment of \$0.34 per square foot falls near the low end of this range. Therefore, the Board finds the evidence in the record supports the subject's land assessment and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellants argued the subject improvement was not uniformly assessed based on sales ratio analysis from 2002 through 2004. Their argument made no connection between the sales figures and assessments. The Property Tax Appeal Board finds it can give little credence to the appellants' argument in this regard seeking to have the township multiplier removed.

The Board finds the appellants' attempt at a sales ratio analysis to be flawed. The courts have held that in determining whether to use township or county sales ratio analysis consideration of practicality dictate use of the county ratio. People ex rel. Kohorst v. Gulf, Mobile & Ohio R.R. Co., 22 Ill. 2d 104, 174 N.E.2d 182 (1961). The courts look to the county as a whole in order to determine whether the property at issue is being assessed in accordance with the constitutional guaranty of equality and uniformity of taxation. Furthermore, the courts have held that "even if the studies show a disparity in the levels of assessment of residential property within the same township, we cannot find that the evidence shows that a township level of assessment, rather than a countywide level, is the proper one." In re App. of County Treasurer (Twin Manors), 175


Ill. App. 3d 562 (1st Dist. 1988). Thus, a review of case law indicates that the courts look at the "assessment level for the county as a whole" rather than a single township or selective sales in a given market area, as the appellants did in this instant appeal.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no reduction is warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 20, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30

days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.